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ABSTRACT

The Connecticut Supreme Court has ruled that public school funding practices in the state have violated provisions of the state constitution. A citizen advisory panel has been at work to develop a comprehensive long-range plan for achieving greater equity and equality in school financing. Its final recommendations will go to the State Board of Education and to the General Assembly before the 1979 legislative session convenes. The advisory panel is also taking an indepth look at the Guaranteed Tax Base Program, (GTB), the school funding equalization plan adopted by the General Assembly in 1975. Features of the GTB are described in detail. (Author/MLF)

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SCHOOL FINANCE REFORM & THE GTB

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SCHOOL FINANCE REFORM: ON THE FRONT BURNER

Suddenly it's a "hot topic."

School finance reform. People discuss it on the radio and on TV talk shows. Newspapers report on possible funding formulas, the need for additional state revenues, on court decisions in Connecticut and elsewhere.

In many ways, school finance reform is the most important equity question in public education since the historic U.S. Supreme Court desegregation decision in 1954.

But what is school finance reform all about? What does it mean to the child in the classroom — and to the taxpayer who supports that child's education?

The first objective of school finance reform is to develop a plan which gives all youngsters an equal chance to benefit from excellent educational opportunities.

A second objective is to develop a reform plan which is as fair to taxpayers as it is to children.

THE PROBLEM IN CONNECTICUT

Each year, Connecticut spends a billion dollars to provide public education for 620,000 young people — an average of $1,500 + per student. Supporting the programs and the staff in 1,100 elementary and high schools is one of the state's biggest, and most important, enterprises.

The lion's share of that one billion dollars comes from local property taxes. And in that single fact rests the basic problem of unequal educational opportunities for too many children.

In Connecticut, local communities pay nearly *three quarters* of the annual bill for public education. State grants meet about 24 per cent of the total costs, and federal grants account for about four per cent of the total. Across the country, states on the average pay over 48 per cent of the cost of public education, with local communities and the federal government making up the balance.

What happens when the local property tax becomes the workhorse of public education, as it is in Connecticut? Educational opportunities open up for youngsters in wealthy towns which poorer communities simply can't afford — even when they make a special effort to do so.

INEQUITIES IN CONNECTICUT

The problem comes into sharp focus in looking at the range of per-pupil expenditures in the towns.

Sterling, for example, is a community of about 2,000 people. It has 420 children enrolled in its public schools. And the tax-

payers of Sterling make a special effort to support those schools.

They do so by imposing on themselves a 32 mill equalized *school tax rate.* But Sterling has a limited tax base — no major corporate headquarters, no large industries or utilities to strengthen its Grand List. So that a *32 mill school tax in Sterling produces only $900* to support the program of each student.

In Greenwich, though — one of Connecticut's wealthiest towns — the situation is different. Per capita income is high, major corporations find the town's proximity to New York City very desirable, and there's a strong industrial base. So the residents of Greenwich need to impose *only a four mill equalized school tax rate to produce $1,800 per pupil* — exactly double the funding level of Sterling, with one-eighth of the taxing effort.

Expressed a different way, equalized property and income wealth per person in Sterling, based on 1976 reports is $5,019. In Greenwich, it is $102,911.

In 1975-76, per pupil expenditures ranged from $2,059 (West Hartford) to $857 (Griswold). One hundred and thirteen of the state's 169 towns fell below the *state average* per pupil expenditure of $1,372.

And yet, until 1975, each Connecticut community — no matter how wealthy or how poor — received exactly the same flat grant assistance from the state, based on the number of children attending the local schools. In 1977-78, the flat grant per-pupil — which continues to be paid to all towns — is $250. This flat grant is the major source of state aid to towns.

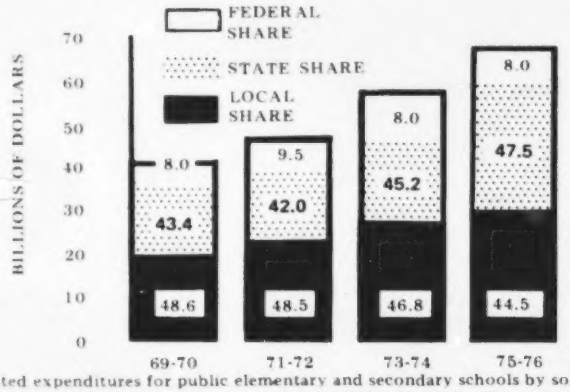
For a number of years the State Board of Education has been pointing out that this pattern of significantly different funding levels in Connecticut towns has the worst kind of consequence: unequal educational opportunities for children in the public schools. The General Assembly, agreeing with the need for reform, adopted an equalization program in 1975 called the Guaranteed Tax Base Program.

And on April 18, 1977, the State Supreme Court put legal muscle behind the reform movement when it ruled that the present school funding practices in Connecticut violate provisions of the State Constitution. It told the General Assembly to close the gap in school spending — to make spending for the education of each child in the public schools more nearly equal. Not *precisely* equal, but more nearly equal.

MORE THAN A QUESTION OF MONEY

Neither educators nor lawmakers believe the problems of unequal educational opportunities will be solved simply by making a lot more money available to school districts in the

The Cost of Public Education



Estimated expenditures for public elementary and secondary schools by source.
Source: U.S. Dept. of H.E.W., National Center for Education Statistics.

poorer communities.

To the extent that money creates opportunities to learn, it is important.

But the State Supreme Court in its ruling said that free public education is a *fundamental right*, guaranteed by the State Constitution. It is as precious as the right to vote, and deserving of the same legal protection and safeguards.

And because it is a fundamental right, said the court, students are entitled to *equal enjoyment of that right*. Certainly the exercise of that right should not be limited by geography — by where a student happens to live.

As an expression of that constitutional requirement, the laws of the State demand that *each child* receive "a suitable program of educational experiences," and that these programs "be financed at a reasonable level."

Those are terms which demand full definition.

What do we in Connecticut mean by "a suitable program of educational experiences" for each child?

How do we assure that each child has access to such a program, in every school?

And what do we mean when we say these programs must be funded "at a reasonable level?"

More money for public education, distributed in a different way, will not by itself provide answers to these challenging

questions. They are the crucially important education quality issues in the move to assure equal educational opportunity for all students.

THE STATE BOARD ACTS

Within days of the State Supreme Court decision in April, 1977, the State Board of Education received a $220,000 federal grant. Its purpose: to develop a comprehensive long-range plan for achieving greater equity and equality in the financing of public elementary and secondary education in Connecticut.

A 25-member group of distinguished Connecticut citizens, representing many interests, accepted the State Board of Education's invitation to serve as an Advisory Panel on School Finance Reform. (Members of the Panel are listed on the inside front cover of this booklet). Meeting monthly, the Panel has been at work since May, 1977. Its final recommendations will go to the State Board of Education and to the General Assembly before the 1979 legislative session convenes.

HORTON V. MESKILL

One important part of the Advisory Panel's job is to carefully consider the requirements for reform which are contained in the Supreme Court's historic *Horton v. Meskill* decision. It may go beyond equity matters considered by the Court, but certainly a major goal of the Panel is to develop recommendations which will fully satisfy the judicial demand for change in school funding practices.

Because the *Horton* decision is at the heart of the state's school finance reform movement, it is important that the high court's ruling be fully understood.

The suit was first filed in Hartford Superior Court on behalf of Barnaby Horton, a youngster enrolled in the Canton Elementary school. It was brought by his father, Wesley Horton, an attorney and member of the Canton School Board. When the Superior Court, in 1974, found in favor of Barnaby, the state appealed the decision to the Supreme Court to resolve the constitutional questions inherent in the case.

Certain clauses in the State Constitution provided the framework for the court's decision. Among them:

"There shall always be free public elementary and secondary schools in the state. The general assembly shall implement this principle by appropriate legislation." (Article 8, Sec. 1).

And: "All men when they form a social compact, are equal in

rights; and no man or set of men are entitled to exclusive public emoluments or privileges from the community." (Article 1, Sec. 1).

And further: "No person shall be denied the equal protection of the law nor be subjected to segregation or discrimination in the exercise or enjoyment of his civil or political rights because of religion, race, color, ancestry or national origin." (Article 1, Sec.20).

School funding practices in Connecticut violated these provisions of the Constitution for a number of reasons, the Court found. Among them:

- The way we now finance public education interferes with the "fundamental right" to an education.
- Present funding practices, spelled out in the General Statutes, are not the "appropriate legislation" which the Constitution demands.
- Variations in money available to different towns produce variations in the quality of instruction. As a consequence, the financing system discriminates against pupils in poorer towns because the breadth and quality of education they receive is to a substantial degree "narrower and lower" than that which pupils receive in communities with a greater ability to finance education.

It was the essence of the Court's ruling that the education of every child in the public school system is the concern — and the responsibility — of the state.

Historically that responsibility has been delegated to local communities. But delegating a responsibility does not discharge it. It remains the responsibility of the state to make sure each child has the same chance to learn, whether he lives in a poor community or a wealthy one.

The Supreme Court in its ruling touched on a number of other important issues, as well:

- It found that *absolute* equality or *precisely* equal educational opportunities are not required under the Constitution.
- That the local property tax is a viable means of producing income to support public education.
- That the centuries-long tradition of local control of local schools need not be diminished by an equalization program.
- That it's proper for the state to consider the distinctive economic and educational factors in individual communities when appropriating state education funds.
- And that it's up to the General Assembly to remedy the unconstitutional features of present school funding law.

THE ADVISORY PANEL AT WORK

Both the State Board of Education and the General Assembly

are looking to the Board's School Finance Advisory Panel to develop recommendations which will bring a new era of equity and fairness to students and taxpayers alike. It is a difficult, complicated task. Working with consultants from the Education Policy Research Institute of the Educational Testing Service, hired under the federal grant, as well as staff of the State Department of Education, the Panel has sub-divided its momentous work into three major categories:

- It is, first, developing a comprehensive and long-range plan for greater equity in school funding. Evaluating equalization plans in other states is part of that process.
- Secondly, the Panel is maintaining a close working relationship with an Education Department Task Force on the education quality issues mentioned earlier, that is, developing definitions and standards for the legal requirements to "provide equal opportunities to a suitable program of educational experiences" for each child, and ensuring that such programs are "financed at a reasonable level."
- Finally, the Panel is concerned with looking at alternative ways of generating additional state revenue to support public education. It does not expect to recommend a single income-producing plan for consideration by the General Assembly, but rather a series of viable alternatives.

PUBLIC HEARINGS ARE PLANNED

Every child and every adult in the State of Connecticut will be directly affected by the work of the Advisory Panel. Because it is dealing with an issue of over-riding public interest, the Panel from the outset has been particularly anxious for public involvement in its study. Its monthly meetings are open to the public. And a series of public hearings around the state, on all the issues related to school finance reform, will be held in February, 1978. Similarly, late in 1978 as the Panel completes its recommendations, it will hold additional hearings to solicit comment and reactions to its conclusions.

EQUALIZING WITH THE GTB

The Advisory Panel is also taking an in-depth look at the Guaranteed Tax Base Program, the school funding equalization plan adopted by the General Assembly in 1975. Its enactment followed an exhaustive one-and-a-half year study by a Commission to Study School Financing and Equal Educational Opportunity.

Because it is in place and currently providing equalization funds to poorer communities, the Advisory Panel may con-

clude that the GTB, funded at a higher level, can best meet Connecticut's needs. It may find, however, that the state should consider a totally different equalization plan.

But GTB is an existing program, distributing nearly $20 million in equalization funds in the 1977-78 school year. It is important that it be broadly understood. Features of GTB are therefore described in some detail.

THE GTB: HOW IT WORKS

The text of the Guaranteed Tax Base legislation is available upon request from the State Department of Education. The GTB formula is printed on page 17, and town-by-town GTB data for 1977-78 are listed on pages 11-16.

Key features of the program:

(1) First, the law designates the town at the 85th percentile (25th from the top of 169 towns, *in terms of its ability to pay for education from local resources)* as the "standard" for equalization. The goal of the program is to provide all towns below the 85th percentile with the *same ability* to pay for school services as the town at the 85th percentile enjoys, if they are willing to make the same taxing effort in support of their schools.

(2) To accomplish that goal, the state provides a financial guarantee: given the same school tax rate, the state will guarantee that each town below the 85th percentile can generate the same amount of money per pupil as does the town at the 85th percentile.

(3) The law specifies that the total amount of money a local school district will have to spend for education is determined by the school tax rate it decides to levy, i.e. —

- If a town's tax base is below the guaranteed tax base — the state makes up the difference in revenue between what the town can actually raise from its own tax base, and what it would raise with the same tax rate if it had the tax base of the 85th percentile town.
- If a town is at or above the 85th percentile, it receives no GTB grant. Local revenues continue to be raised on the current tax base.

(4) All school districts continue to receive the state's flat grant for general aid to education ($250 per pupil in 1977-78). Other state aid programs are not affected by GTB.

(5) The GTB does not interfere with local control of the schools, does not take money from one town and give it to another and does not set limits on the amount of school expenditures or tax rates.

(6) Under the bill, towns are able to use the GTB grant for:

- increasing school expenditures
- reducing local school tax burden
- some combination of these two.

The total cost of the GTB program to the state is dependent on which of these options towns take, and the disparity in property values among the state's towns.

RANKING TOWNS FOR GTB

Calculation of the GTB grant begins with all towns being ranked on their "ability to pay" for school services from local sources. "Ability to pay" is defined as a combination of a town's property wealth and income level. The "ability to pay" of the town at the 85th percentile represents the tax base which is guaranteed by the state. The formula for GTB assistance to a town is the product of three factors: a) the difference between the ability to pay of the town at the 85th percentile and that of the town being ranked; b) the town's school tax rate; and c) the town's person count.

In the law's present form, the GTB grant to a town will increase if the town increases its school tax rate or if its population or student enrollment increases. It will decrease if the net grand list increases or if its family median income increases relative to the state median. The use of per capita property values (in place of per pupil property values) and the income factor serve to aid Connecticut's cities. It also aids rural areas in eastern Connecticut.

CAPPING AND FUNDING

In its first two years, the GTB did not begin to provide significant equalizing aid to poorer communities because of initial modest funding and a capping provision in the legislation. The capping feature in 1975-76 limited each town's GTB grant to a maximum of 5 per cent of the amount it received under the flat grant system. In the second year, the cap was set at 7.3 percent. The effect of these limits was to provide flat-grant payments to eligible towns — $12.50 per pupil to 144 towns in 1975-76, and $18.25 per pupil to 143 towns the following year.

Initially the General Assembly provided funds for the GTB by creating an "Instant Lottery." The lottery produced $7 million for the GTB in the first year, and $10 million in 1976-77.

In the 1977 session, the General Assembly cut the tie to the lottery, making $20 million available to the GTB from the General Fund. It also removed the capping provision, and directed the State Department of Education to distribute GTB grants propor-

tionately, so that the poorest towns receive the largest grants. Grants in the 1977-78 school year will range from a low of about $18 per pupil to a high of about $100 per pupil. A "hold harmless" clause in the law stipulates that towns will not receive less in GTB funds in 1977-78 than in the previous year, regardless of their GTB formula ranking.

To increase the equalizing impact of the program the State Board has asked that the GTB funding level be increased to $60 million in 1978-79.

SOME IMPORTANT TECHNICAL CHANGES

GTB is an evolving piece of legislation, and the 1977 General Assembly made a number of important technical changes in the law. Among them:

1) The number of towns receiving equalization grants each year is limited to those ranking below the 85th percentile in equalized grand list per capita.

The "equalized" net grand list used in making grants during fiscal 1976 was determined by dividing each town's 1974 net grand list by its declared assesment ratio, and multiplying the results by a specified growth factor, compounded for each year since the town's last revaluation.

This annual growth factor, embodied in the legislation, is a uniform 3.5 per cent for all towns in Tolland, New London and Windham counties; 5 per cent for towns in Hartford, Litchfield, Middlesex and New Haven counties; and 8 per cent for towns in Fairfield county. Beginning in 1979, each town's "equalized" net grand list will be based on Sales/Assessment Ratio Studies to be conducted by the State Tax Department.

While the 1979-80 GTB grants will be the first to use the results of these surveys, the equalized net grand lists will still be adjusted by the ratio of the town's median family income to the state's median family income.

2) Recognizing the difference between property value appreciation in central cities and in suburban and rural areas, the General Assembly also incorporated into the GTB law an annual growth factor of 3.5 per cent for the appreciation of property value in the cities of Bridgeport, Bristol, Danbury, Hartford, Meriden, New Britian, New Haven, New London, Norwalk, Norwich, Stamford and Waterbury.

3) The General Assembly also decided, in determining community wealth, that the net grand list of each town will be divided into real property (buildings, land, etc.) and personal property (motor vehicles, machinery, etc.), and only the real

property will be appreciated to a 1976 value. Both real and personal property will still be raised to 100 per cent of assessed value.

A NATIONAL MOVEMENT

School finance reform is not a Connecticut phenomenon. Many states have undertaken extensive reform of school funding practices on a voluntary basis over a period of many years. Others have responded to legal directives. The broad implications of school finance reform came into sharper focus in 1971, when the California Supreme Court declared that state's funding system in violation of both the state and federal constitutions. The court found 10,000-to-1 disparities in wealth among local school districts.

Several years later, in March 1973, the U.S. Supreme Court, in *San Antonio v. Rodriquez*, noted that most school finance systems are "chaotic and unjust." Yet it found that education is not a fundamental right, protected and guaranteed by the U.S. Constitution. It is, rather, a state responsibility.

Still, in the majority opinion by Justice Lewis F. Powell, Jr., the Court made it clear it was not supporting or sustaining the status quo. Justice Powell wrote: "The need is apparent for reform in tax systems. And certainly innovative new thinking as to public education, its methods and funding, is necessary." But he added: "The ultimate solutions must come from the lawmakers and from the democratic pressures of those who elect them."

Since that ruling, more than 20 states have responded to those "democratic pressures" by changing their school funding practices.

Connecticut was one of that number — but it remains for the citizens of the state, with the guidance and leadership of the State Board of Education and the General Assembly, to find the best and fairest way to comply fully with the ruling of its own State Supreme Court.

GUARANTEED TAX BASE GRANT FOR 1977-78

	TOTAL GRANT	PER PUPIL GRANT	AENGLC	AENGLC RANK	STXR	STXR RANK	PERSON COUNT	PERSON COUNT RANK	GTB INDEX
Andover	25,344.	46.08	13308	117	.01997	6	1606	145	.001351
Ansonia	157,677.	47.80	9408	148	.01165	102	14174	44	.008403
Ashford	15,042.	26.02	14964	106	.01250	87	1674	144	.000802
Avon	0.	—0—	37389	16	.01143	107	6444	82	— — —
Barkhamsted	11,363.*	17.65	25139	42	.01096	119	1714	142	.000282
Beacon Falls	23,708.	24.49	13153	118	.01072	123	2775	126	.001263
Berlin	59,258.*	18.60	28552	33	.00946	145	10292	60	.000699
Bethany	22,967.	20.71	21594	57	.01738	20	3045	121	.001224
Bethel	64,477.*	18.15	23726	48	.01220	91	9115	70	.002029
Bethlehem	10,576.	20.86	18052	77	.01227	90	1470	148	.000564
Bloomfield	74,460.*	18.67	26539	38	.01241	88	13231	47	.001937
Bolton	43,262.	49.05	13042	119	.01970	8	2738	129	.002306
Bozrah	24,201.	45.15	10744	138	.01719	22	1563	146	.001290
Branford	83,695.*	18.89	22787	51	.00910	149	14774	41	.002742
Bridgeport	1,744,791.	72.57	7360	164	.01525	40	109382	2	.092984
Bridgewater	8,543.	26.78	17574	83	.01467	51	960	160	.000455
Bristol	512,006.	45.24	10626	140	.01425	55	39691	11	.027286
Brookfield	0.	—0—	37797	14	.00956	143	8021	75	————
Brooklyn	62,093.	49.40	8667	154	.01667	28	3764	110	.003309
Burlington	30,273.	23.78	17430	85	.01487	47	3322	117	.001613
Canaan	3,723.*	17.16	20639	62	.00866	156	695	167	.000152
Canterbury	33,889.	44.18	9241	151	.01656	30	2120	138	.001806
Canton	47,808.	26.70	17577	82	.01500	41	5253	100	.002548
Chaplin	43,634.	105.91	6006	168	.03200	2	1235	152	.002325
Cheshire	94,553.	18.26	21431	59	.01355	71	14746	42	.004695
Chester	19,258.	29.05	17149	88	.01419	58	2171	135	.001026
Clinton	62,052.	21.77	16576	92	.01189	98	8033	74	.003307

	TOTAL GRANT	PER PUPIL GRANT	AENGLC	AENGLC RANK	STXR	STXR RANK	PERSON COUNT	PERSON COUNT RANK	GTB INDEX
Colchester	91,266.	47.83	11600	132	.01999	5	5287	98	.004864
Colebrook	6,913.	30.19	15924	94	.01380	66	739	165	.000368
Columbia	19,705.	24.06	17668	81	.01366	69	2393	132	.001050
Cornwall	0.	–0–	33973	20	.00558	166	829	163	– – –
Coventry	125,241.	57.80	9516	147	.02082	3	6311	85	.006674
Cromwell	34,073.*	*18.60	20006	66	.01045	130	5573	95	.001558
Danbury	474,681.	42.70	13032	120	.01590	35	37213	14	.025297
Darien	0.	–0–	65784	6	.01067	125	15228	39	– – –
Deep River	19,383.	22.94	18629	74	.01269	85	2721	130	.001033
Derby	73,244.	31.90	12498	121	.01018	135	8718	71	.003903
Durham	52,788.	36.26	15062	104	.01982	7	3726	112	.002813
Eastford	6,624.	27.37	16981	89	.01479	50	708	166	.000353
East Granby	23,123.	20.52	20827	61	.01707	23	2901	125	.001232
East Haddam	20,787.*	*19.09	20012	65	.00873	153	3475	113	.000812
East Hampton	64,927.	30.87	13871	114	.01485	48	5707	91	.003460
East Hartford	340,008.	31.77	16769	91	.01322	74	40093	10	.018120
East Haven	276,708.	50.87	10310	144	.01652	31	18229	34	.014746
East Lyme	70,650.	19.30	19391	68	.01419	57	9415	66	.003765
Easton	0.	–0–	58457	7	.00941	146	3824	109	– – –
East Windsor	54,002.	28.26	15973	93	.01278	83	6254	86	.002878
Ellington	82,708.	35.00	15760	95	.01934	12	6244	87	.004408
Enfield	433,064.	36.03	12080	125	.01450	52	35419	17	.023079
Essex	16,407.*	*18.71	22926	50	.00983	139	3353	115	.000661
Fairfield	207,959.*	*18.80	31135	27	.00861	157	39455	13	.000429
Farmington	10,469.*	* 3.26	31686	25	.00880	152	10456	59	– – –
Franklin	7,486.	20.70	17161	87	.01149	106	1043	156	.000399
Glastonbury	108,168.*	*18.29	24675	43	.01306	75	16311	38	.003422
Goshen	5,968.*	*17.71	28342	35	.00873	154	1020	158	.000068
Granby	51,157.	28.11	16818	90	.01632	33	4903	101	.002726
Greenwich	0.	–0–	102911	1	.00397	169	40845	9	– – –
Griswold	77,370.	45.78	7146	165	.01287	81	5697	92	.004123
Groton	372,395.	44.75	11474	136	.01540	39	27824	22	.019846

Guilford	73,292.*	18.04	29963	29	.01187	99	10125	63	.000474
Haddam	0.	–0–	37768	15	.00775	160	3925	107	– – –
Hamden	234,442.	26.60	18429	75	.01219	92	33736	20	.012494
Hampton	14,049.	49.82	11993	126	.01950	10	851	162	.000749
Hartford	1,308,619.	45.46	11610	130	.01284	82	118073	1	.069739
Hartland	6,698.*	18.55	18801	73	.01020	134	1017	159	.000306
Harwinton	42,316.	32.78	14753	107	.01680	26	3459	114	.002255
Hebron	29,234.	20.67	19593	67	.01683	25	3340	116	.001558
Kent	8,788.	20.44	17944	80	.01039	131	1432	149	.000468
Killingly	93,030.	30.46	11555	134	.01068	124	10059	64	.004958
Killingworth	13,852.*	17.51	25670	41	.01183	101	2014	140	.000328
Lebanon	40,146.	31.02	14047	111	.01641	32	3225	119	.002139
Ledyard	18,1842.	45.45	11556	133	.01833	15	11460	56	.009691
Lisbon	32,447.	45.44	8008	160	.01487	46	2143	137	.001729
Litchfield	44,297.	25.04	18014	79	.01374	68	5484	96	.002361
Lyme	5,274.*	18.51	29104	32	.00656	162	1029	157	.000040
Madison	0.	–0–	34626	19	.00905	150	8236	73	– – –
Manchester	322,752.	33.33	15258	100	.01338	72	34158	19	.017200
Mansfield	144,273.	65.52	9692	146	.01632	34	9349	67	.007689
Marlborough	18,615.*	17.61	23758	47	.01301	76	2564	131	.000606
Meriden	425,959.	40.22	10687	139	.01194	97	39498	12	.022700
Middlebury	0.	–0–	33463	21	.00647	163	3989	106	– – –
Middlefield	32,544.	34.96	14349	108	.01450	53	3011	124	.001734
Middletown	185,984.	29.56	15461	99	.01054	128	25283	24	.009912
Milford	228,799.	20.34	19216	69	.01151	105	37071	15	.012193
Monroe	71,777.*	18.19	22376	54	.01288	80	9993	65	.002745
Montville	138,028.	31.73	14178	109	.01488	45	12321	52	.007356
Morris	14,852.	33.68	15035	105	.01657	29	1252	151	.000792
Naugatuck	140,452.	25.19	13966	112	.01065	126	17314	35	.007485
New Britian	749,624.	67.22	8954	152	.01414	59	54232	7	.039949
New Canaan	0.	–0–	68538	4	.01097	117	13076	48	– – –
New Fairfield	0.	–0–	32504	22	.00883	151	6121	88	– – –
New Hartford	40,892.	34.89	15140	101	.01812	16	3172	120	.002179
New Haven	962,847.	45.77	8445	155	.00995	137	96855	3	.051312
Newington	145,862.	23.30	20327	64	.01544	38	19347	32	.007773

	TOTAL GRANT	PER PUPIL GRANT	AENGLC	AENGLC RANK	STXR	STXR RANK	PERSON COUNT	PERSON COUNT RANK	GTB INDEX
New London	326,179.	73.23	7543	162	.01494	44	21030	28	.017382
New Milford	74,314.*	17.69	24001	45	.00980	141	11636	54	.002008
Newtown	83,257.*	18.72	27608	36	.01120	110	12981	50	.001358
Norfolk	14,963.	31.11	15647	97	.01424	56	1524	147	.000797
North Branford	93,240.	29.54	15751	96	.01588	36	8572	72	.004969
North Canaan	18,698.	30.01	15067	103	.01212	95	2159	136	.000996
North Haven	101,379.*	19.02	28511	34	.01204	96	16504	37	.001446
North Stonington	50,970.	45.15	11602	131	.01956	9	3018	123	.002716
Norwalk	333,738.	21.52	18947	72	.01083	121	56273	6	.017786
Norwich	576,667.	73.81	6855	167	.01834	14	29457	21	.030732
Old Lyme	0.	–0–	31805	24	.00930	148	3919	108	– – –
Old Saybrook	1,428.	0.68.	31162	26	.00991	138	6384	83	.000076
Orange	0.	–0–	35797	17	.01290	78	10128	62	– – –
Oxford	26,974.*	18.36	21432	58	.00932	147	3728	111	.000816
Plainfield	151,131.	50.34	7464	163	.01579	37	9192	69	.008054
Plainville	129,651.	35.43	13901	113	.01398	62	12131	53	.006909
Plymouth	92,353.	37.13	11533	135	.01378	67	7735	78	.004922
Pomfret	24,619.	44.04	9315	150	.01392	64	1838	141	.001312
Portland	67,335.	35.22	14161	110	.01401	61	6377	84	.003588
Preston	49,243.	50.66	10470	143	.01946	11	2774	127	.002624
Prospect	47,764.	30.36	12092	124	.01164	103	4870	102	.002545
Putnam	61,344.	41.14	8412	156	.01037	133	5909	90	.003269
Redding	0.	–0–	45437	12	.01110	113	4655	103	– – –
Ridgefield	0.	–0–	41609	13	.01114	111	15075	40	– – –
Rocky Hill	39,384.*	17.96	23765	46	.01047	129	7776	77	.001478
Roxbury	4,855.*	17.65	27382	37	.01105	116	895	161	.000098
Salem	8,121.*	17.50	19057	71	.01215	94	1201	153	.000422
Salisbury	10,695.*	18.19	29664	31	.00532	168	2382	133	.000059
Scotland	26,680.	109.79	7060	166	.03342	1	754	164	.001422
Seymour	85,478.	29.96	11665	128	.01065	127	9327	68	.004555
Sharon	9,598.	21.52	18309	76	.00980	140	1702	143	.000511
Shelton	126,235.*	18.27	20389	63	.00840	158	20641	30	.004490

Sherman	0.	–0–	49075	9	.00837	159	1168	154	– – –
Simsbury	105,248.*	18.47	30401	28	.01392	65	14455	43	.000592
Somers	34,796.	19.43	18041	78	.01127	109	5261	99	.001854
Southbury	0.	–0–	35357	18	.00566	165	5649	165	– – –
Southington	171,446.	20.28	17443	84	.01161	104	24107	25	.009137
South Windsor	92,363.*	18.64	25712	40	.01397	63	12783	51	.002444
Sprague	27,908.	45.98	8392	157	.01334	73	2088	139	.001487
Stafford	89,883.	44.65	9836	145	.01482	49	6456	81	.004790
Stamford	190,220.	9.89	26027	39	.01038	132	75301	4	.010137
Sterling	32,096.	73.95	5019	169	.02030	4	1379	150	.001710
Stonington	69,273.	20.29	17175	86	.00966	142	11492	55	.003692
Stratford	171,670.*	18.56	22335	55	.00872	155	34459	18	.006439
Suffield	39,639.*	18.49	22155	56	.01272	84	6492	80	.001803
Thomaston	46,466.	33.77	13308	116	.01299	77	4527	104	.002476
Thompson	93,140.	59.71	7837	161	.01672	27	5431	97	.004964
Tolland	87,048.	30.42	15120	102	.01795	17	6810	79	.004639
Torrington	217,020.	40.69	10601	141	.01110	114	21572	27	.011565
Trumbull	152,041.*	18.62	29950	30	.01009	136	23903	26	.000959
Union	3,555.	33.54	8892	153	.01106	115	328	169	.000189
Vernon	299,128.	44.19	11816	127	.01684	24	20792	29	.015941
Voluntown	18,384.	50.51	9422	149	.01732	21	1109	155	.000980
Wallingford	249,651.	29.73	15599	98	.01363	70	26489	23	.013304
Warren	3,997.*	18.42	49534	8	.00636	164	631	168	– – –
Washington	11,954.*	18.85	22676	53	.01096	118	2203	134	.000499
Waterbury	1,306,585.	76.13	8271	158	.01756	18	73888	5	.069630
Waterford	0.	–0–	47594	10	.00550	167	13012	49	– – –
Watertown	161,010.	36.65	13509	115	.01495	43	13777	46	.008581
Westbrook	0.	–0–	32363	23	.00771	161	3028	122	– – –
West Hartford	237,970.	22.51	23134	49	.01447	54	44712	8	.012682
West Haven	397,023.	44.26	11042	137	.01237	89	36166	16	.021158
Weston	0.	–0–	71352	2	.01264	86	6068	89	– – –
Westport	0.	–0–	69962	3	.00951	144	20383	31	– – –
Wethersfield	107,676.	20.00	21411	60	.01298	78	18775	33	.005738
Willington	43,624.	51.32	10546	142	.01748	19	2746	128	.002325
Wilton	0.	–0–	66352	5	.01216	93	11158	57	– – –

	TOTAL GRANT	PER PUPIL GRANT	AENGLC	AENGLC RANK	STXR	STXR RANK	PERSON COUNT	PERSON COUNT RANK	GTB INDEX
Winchester	73,007.	33.12	12209	123	.01110	112	7852	76	.003891
Windham	212,272.	56.52	8123	159	.01500	42	13969	45	.011312
Windsor	101,105.*	18.87	24428	44	.01130	108	16696	36	.003138
Windsor Locks	69,241.*	19.57	19119	70	.01095	120	11147	58	.003516
Wolcott	163,424.	41.18	11610	129	.01847	13	10249	61	.008709
Woodbridge	0.	–0–	46511	11	.01184	100	5688	93	– – –
Woodbury	26,700.	19.14	22783	52	.01073	122	4345	105	.000951
Woodstock	37,831.	35.19	12364	122	.01408	60	3235	118	.002016

STATEWIDE	AENGLC	STXR	PERSON COUNT
RANGE	5019 – 102911	.00397 – .03342	328 – 118073
MEDIAN (MIDPOINT)	17430	.01269	6311
85th PERCENTILE (GTB LEVEL)	31686		

* Hold Harmless Grant (1977-78 grant = 1976-77 grant).

CONNECTICUT'S GUARANTEED TAX BASE GRANT FORMULA

The GTB Grant is a product of a town's:

(ability to pay for education) (willingness to pay for education) (size/need) *OR:*

$$\text{Total Theoretical Grant to Town X} = \left[(\text{AENGLC}_{85}) - (\text{AENGLC}_{x})\right] \times \left[\text{STXR}_{x}\right] \times \left[\text{PERSON COUNT}_{x}\right] \quad \textit{OR:}$$

$$\text{Total Theoretical Grant to Town X} = \left[\left(\frac{\text{Equalized Net Grand List of GTB Town}}{\text{Population of GTB Town}} \times \frac{\text{Median Family Income of GTB Town}}{\text{State Median Family Income}}\right) - \left(\frac{\text{Equalized Net Grand List of Town X}}{\text{Population of Town X}} \times \frac{\text{Median Family Income of Town X}}{\text{State Median Family Income}}\right)\right]$$

$$\times \left[\frac{\text{Net current Local Education Expenditure in Town X}}{\text{Equalized Net Grand List of Town X}}\right] \times \left[\text{Public School Pupils in Town X} + \frac{\text{AFDC Children in Town X}}{2} + \frac{\text{Population of Town X}}{2}\right]$$

DEFINITION OF TERMS ON FOLLOWING PAGE.

GTB FORMULA: DEFINITION OF TERMS

AENGLC = Adjusted Equalized Net Grand List per Capita ("Ability to Pay"): The *Net Grand List* of October 1, 1976 is *Equalized* for varying assessment ratios and varying last years of revaluation, and *Adjusted* for the ratio of Town Median Family Income over State Median Family Income from the 1970 U.S. Census, and divided by the town Population from the 1970 U.S. Census.

$AENGLC_{85}$ The town at the 85th percentile, or the 25th wealthiest town.

STXR = School Tax Rate ("Willingness to Pay"): The Net Current Local Education Expenditure of the town is divided by the Equalized Net Grand List. Net Current Local Education Expenditure is equal to 1975-76 Total Education Expenditure minus (a) all expenditures for transportation, debt service, construction or acquisition of facilities, adult education, health and welfare services for nonpublic school children, (b) all tuition received on account of all nonresident pupils, (c) all federal aid for education and (d) all state aid for education.

PERSON COUNT = Size and Educational Need of the Town

= Average Daily Membership 1975-76

+ ½ Town Population 1970

+ ½ Aid to Dependent Children 1975-76

GTB INDEX = Given a proportional distribution of the equalization grant, the GTB Index provides the percentage of any total state appropriation which any one town would receive. The GTB Index is based on all of the elements of the GTB grant formula.

AN EXAMPLE OF EDUCATIONAL RESOURCES AVAILABLE IN TOWNS OF SIMILAR SIZE

	Darien		Windham
Population (1970)	20,411		19,626
Students (1974-75)	5,022		3,840
Net Grand List (Oct. 1, '75)	$241,750,868		$82,076,850
Last Year of Revaluation	1966		1966
Assessment Ratio	.70		.60
Median Family Income (1970)	$22,172		$10,288
State Median Family Income		$11,811	
Adjusted Equalized Net Grand List Per Capita ("Ability to Pay")	$63,495		$8,275
Adjusted Equalized School Tax Rate	10.28 Mills		13.67 Mills
Current Operating Expenditures Per Pupil (1974-75)			
Local Revenues	$1,413		$664
State Aid	337		308
Federal Aid	21		82
Total	$1,771		$1,054
1975-76 GTB Grant Per Pupil	- 0 -		$12.50
($6.8 million — capped distribution — 5% of $250)			
1976-77 GTB Grant Per Pupil	- 0 -		$18.25
($10.1 million — capped distribution — 7.3% of $250)			
1977-78 GTB Grant Per Pupil	- 0 -		$56.52
($20 million — pro-rated distribution)			

RESULT OF CURRENT FUNDING PRACTICES:

The Town of Windham with a school tax rate 33% greater than the Town of Darien, produces less than 50% of the local educational revenues of Darien.

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